

FYE 2009 Review - Annual Financial Report

School District: Harrison County
 Audit Firm Name: White & Associates, PSC
 Date: 1/28/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,820,940.09	4,830,657.59	-9,717.50	4,830,657.00	0.59	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,895,005.00	-3,895,005.00	0.00	3,895,005.00	Refer Pg 11 and 37 Note R Financial Audit Report On Behalf pmt of 3,895,005
Revenue (State) – 3XXX (Not 3900)	13,071,588.00	13,071,588.00	0.00	16,966,593.00	-3,895,005.00	
Revenue (Federal) – 4XXX	78,696.75	78,696.75	0.00	78,697.00	-0.25	
Total Revenues	17,971,224.84	21,875,947.34	-3,904,722.50	21,875,947.00	0.34	
Expenditures-Not including Transfers Out or On Behalf	17,413,038.10	17,590,332.10	-177,294.00	21,402,122.00	-3,811,789.90	Refer Pg 11 and 37 Note R Financial Audit Report On Behalf pmt of 3,895,005 and Debt Services transfer out of 83,215
Expenditures-On Behalf	0.00	3,895,005.00	-3,895,005.00	0.00	3,895,005.00	
Total Expenditures	17,413,038.10	21,485,337.10	-4,072,299.00	21,402,122.00	83,215.10	Debt Services transfer out of 83,215
Excess (Deficiency) of Revenues Over Expenditures	558,186.74	390,610.24	167,576.50	473,825.00	-83,214.76	
Other Financing Sources - Not Transfers In	250.00	250.00	0.00	250.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	83,215.00	-83,215.00	
Other Financing Uses - Transfers Out Only	81,748.00	368,397.22	-286,649.22	368,397.00	0.22	
Total Other Financing Sources, Uses and Transfers	-81,498.00	-368,147.22	286,649.22	-451,362.00	83,214.78	
Net Change in Fund Balance	476,688.74	22,463.02	454,225.72	22,463.00	0.02	
Beginning Fund Balance - July 1	3,368,811.10	3,319,007.10	49,804.00	3,502,799.00	-183,791.90	Unexplained difference in beginning balance and not matching last years ending balance
Ending Balance - June 30	3,845,499.84	3,341,470.12	504,029.72	3,525,262.00	-183,791.88	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,895,005.00	-3,895,005.00	3,895,005.00	0.00	
On-Behalf Expenditures by Fund	0.00	3,895,005.00	-3,895,005.00	0.00	3,895,005.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	95,125.04	95,125.04	0.00	95,125.00	0.04	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	832,004.11	812,071.45	19,932.66	812,071.00	0.45	
Revenue (Federal) – 4XXX	1,745,066.67	1,745,066.67	0.00	1,745,067.00	-0.33	
Total Revenues	2,672,195.82	2,652,263.16	19,932.66	2,652,263.00	0.16	
Expenditures-Not including Transfers Out and not 0280	2,734,011.16	2,734,011.16	0.00	2,734,011.00	0.16	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,734,011.16	2,734,011.16	0.00	2,734,011.00	0.16	
Excess (Deficiency) of Revenues Over Expenditures	-61,815.34	-81,748.00	19,932.66	-81,748.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	81,748.00	81,748.00	0.00	81,748.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	81,748.00	81,748.00	0.00	81,748.00	0.00	
Net Change in Fund Balance	19,932.66	0.00	19,932.66	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	19,932.66	0.00	19,932.66	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	287,199.00	287,199.00	0.00	287,199.00	0.00	
Total Revenues	287,199.00	287,199.00	0.00	287,199.00	0.00	
Expenditures-Not including Transfers Out	474,138.83	474,138.83	0.00	423,221.00	50,917.83	Debt Services transfer out reported on AFR in Other Financing (USes) and not in Financial Audit Report Pg 39
Total Expenditures	474,138.83	474,138.83	0.00	423,221.00	50,917.83	
Excess (Deficiency) of Revenues Over Expenditures	-186,939.83	-186,939.83	0.00	-136,022.00	-50,917.83	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	57,213.31	57,213.31	0.00	108,131.00	-50,917.69	
Total Other Financing Sources, Uses and Transfers	-57,213.31	-57,213.31	0.00	-108,131.00	50,917.69	
Net Change in Fund Balance	-244,153.14	-244,153.14	0.00	-244,153.00	-0.14	
Beginning Fund Balance - July 1	247,428.31	247,428.31	0.00	247,428.00	0.31	
Ending Balance - June 30	3,275.17	3,275.17	0.00	3,275.00	0.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	491,441.00	491,441.00	0.00	491,441.00	0.00	
Revenue (State) – 3XXX	532,423.00	532,423.00	0.00	532,423.00	0.00	
Total Revenues	1,023,864.00	1,023,864.00	0.00	1,023,864.00	0.00	
Expenditures-Not including Transfers Out	1,019,808.70	1,019,808.70	0.00	0.00	1,019,808.70	Debt Services reporting difference between AFR, Refer Pg 39 Financial Audit Report
Total Expenditures	1,019,808.70	1,019,808.70	0.00	0.00	1,019,808.70	
Excess (Deficiency) of Revenues Over Expenditures	4,055.30	4,055.30	0.00	1,023,864.00	-1,019,808.70	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	70,157.00	70,157.00	0.00	1,089,966.00	-1,019,809.00	
Total Other Financing Sources, Uses and Transfers	-70,157.00	-70,157.00	0.00	-1,089,966.00	1,019,809.00	
Net Change in Fund Balance	-66,101.70	-66,101.70	0.00	-66,102.00	0.30	
Beginning Fund Balance - July 1	66,363.08	66,363.08	0.00	66,363.00	0.08	
Ending Balance - June 30	261.38	261.38	0.00	261.00	0.38	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	4,685,678.90	4,685,678.90	0.00	4,685,679.00	-0.10	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,685,678.90	4,685,678.90	0.00	4,685,679.00	-0.10	
Excess (Deficiency) of Revenues Over Expenditures	-4,685,678.90	-4,685,678.90	0.00	-4,685,679.00	0.10	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	127,370.31	414,019.53	-286,649.22	414,020.00	-0.47	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	127,370.31	414,019.53	-286,649.22	414,020.00	-0.47	
Net Change in Fund Balance	-4,558,308.59	-4,271,659.37	-286,649.22	-4,271,659.00	-0.37	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,582,612.00	-4,582,612.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-4,558,308.59	-4,271,659.37	-286,649.22	310,953.00	-4,582,612.37	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	358,136.00	-358,136.00	Debt Service fund not included in AFR
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	358,136.00	-358,136.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,534,878.00	-1,534,878.00	
Total Expenditures	0.00	0.00	0.00	1,534,878.00	-1,534,878.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,176,742.00	1,176,742.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,153,942.00	-1,153,942.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,153,942.00	-1,153,942.00	
Net Change in Fund Balance	0.00	0.00	0.00	-22,800.00	22,800.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	22,800.00	-22,800.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	21,954,483.66	25,839,273.50	-3,884,789.84	26,197,409.00	-358,135.50	Debt Services Fun not included in AFR
Total Expenditures - Governmental Funds	26,326,675.69	30,398,974.69	-4,072,299.00	30,779,911.00	-380,936.31	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-4,372,192.03	-4,559,701.19	187,509.16	-4,582,502.00	22,800.81	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	250.00	250.00	0.00	251.00	-1.00	
Net Change in Fund Balance - Governmental Funds	-4,371,942.03	-4,559,451.19	187,509.16	-4,582,251.00	22,799.81	
Beginning Fund Balance - July 1 - Governmental Funds	3,682,602.49	3,632,798.49	49,804.00	8,422,002.00	-4,789,203.51	Unexplained difference in beginning balance and not matching last year ending balance
Ending Fund Balance - June 30 - Governmental Funds	-689,339.54	-926,652.70	237,313.16	3,839,751.00	-4,766,403.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	714,857.96	714,857.96	0.00	714,858.00	-0.04	
Total Operating Revenues	714,857.96	714,857.96	0.00	714,858.00	-0.04	
Expenditures-Not including Transfers Out or On-behalf	1,693,651.91	1,708,986.91	-15,335.00	1,785,554.00	-76,567.09	Refer Pg 16-17 and 36 Note R Financial Audit Report On Behalf pmt and 15,370 in inventories difference
Expenditures-On Behalf	0.00	91,937.00	-91,937.00	0.00	91,937.00	Refer Pg 16-17 Note R Financial Audit Report on Behalf pmt
Expenditures - Depreciation Only (Fund 81)	19,251.28	19,251.28	0.00	19,251.00	0.28	
Total Operating Expenses	1,712,903.19	1,820,175.19	-107,272.00	1,804,805.00	15,370.19	Refer P 16 financial Audit Report, differences is a 15, 370 in inventories difference
Operating Income (Loss)	-998,045.23	-1,105,317.23	107,272.00	-1,089,947.00	-15,370.23	
Non-Operating Revenue - Interest Income Only (Local) - 1510	6,820.26	6,820.26	0.00	6,820.00	0.26	
Revenue (State) – 3XXX	17,993.00	17,993.00	0.00	109,930.00	-91,937.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	91,937.00	-91,937.00	0.00	91,937.00	
Donated Commodities – 4550	69,930.00	85,265.00	-15,335.00	85,265.00	0.00	
Revenue (Federal) - 4XXX, not 4550	918,548.00	918,548.00	0.00	918,548.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	22,961.00	-22,961.00	Difference due to Purchase of Capital Assets refer Pg 16 Financial Audit Report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,013,291.26	1,120,563.26	-107,272.00	1,143,524.00	-22,960.74	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	15,246.03	15,246.03	0.00	53,577.00	-38,330.97	Difference of Inventories of 15,370 and Purchase of Capital Asset of 22, 961 refer Pg 16-17 Financial Audit Report
Beginning Net Assets - July 1	206,504.86	206,504.86	0.00	317,436.00	-110,931.14	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	221,750.89	221,750.89	0.00	371,013.00	-149,262.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	130,757.39	130,757.39	0.00	130,762.00	-4.61	
Total Operating Revenues	130,757.39	130,757.39	0.00	130,762.00	-4.61	
Expenditures-Not including Transfers Out	234,723.61	263,481.61	-28,758.00	263,482.00	-0.39	
Expenditures - Depreciation Only (Fund 81)	180.48	180.48	0.00	180.00	0.48	
Total Operating Expenses	234,904.09	263,662.09	-28,758.00	263,662.00	0.09	
Operating Income (Loss)	-104,146.70	-132,904.70	28,758.00	-132,900.00	-4.70	
Revenue - Interest Income Only (Local) - 1510	5.00	5.00	0.00	0.00	5.00	
Revenue (State) - 3XXX	110,112.89	110,112.89	0.00	138,871.00	-28,758.11	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	28,758.00	-28,758.00	0.00	28,758.00	
Revenue (Federal) - 4XXX, not 4550	9,086.00	9,086.00	0.00	9,086.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	119,203.89	147,961.89	-28,758.00	147,957.00	4.89	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	15,057.19	15,057.19	0.00	15,057.00	0.19	
Beginning Net Assets - July 1	1,342.99	1,342.99	0.00	2,080.00	-737.01	Unexplained difference in beginning balance and not matching last year ending balance
Ending Net Assets - June 30	16,400.18	16,400.18	0.00	17,137.00	-736.82	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	845,615.35	845,615.35	0.00	845,620.00	-4.65	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,947,807.28	2,083,837.28	-136,030.00	2,068,467.00	15,370.28	
Operating Income (Loss) - Proprietary Funds	-1,102,191.93	-1,238,221.93	136,030.00	-1,222,847.00	-15,374.93	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,132,495.15	1,268,525.15	-136,030.00	1,291,481.00	-22,955.85	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	30,303.22	30,303.22	0.00	68,634.00	-38,330.78	
Net Assets, July 1, 2008 - Proprietary Funds	207,847.85	207,847.85	0.00	319,516.00	-111,668.15	
Net Assets, June 30, 2009 - Proprietary Funds	238,151.07	238,151.07	0.00	388,150.00	-149,998.93	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	84,970.29	84,970.29	0.00	0.00	84,970.29	The Financial Audit Report does not include a statement reporting any amount in Trust and Agency Fund, but amount reported on AFR will require more research
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	84,970.29	84,970.29	0.00	0.00	84,970.29	
Deductions	72,959.80	72,959.80	0.00	0.00	72,959.80	
Total Deductions	72,959.80	72,959.80	0.00	0.00	72,959.80	
Change in Net Assets	12,010.49	12,010.49	0.00	0.00	12,010.49	
Beginning Net Assets - July 1	1,459,202.51	1,459,202.51	0.00	0.00	1,459,202.51	
Ending Net Assets - June 30	1,471,213.00	1,471,213.00	0.00	0.00	1,471,213.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	84,970.29	84,970.29	0.00	0.00	84,970.29	The Financial Audit Report does not include a statement reporting any amount in Trust and Agency Fund, but amount reported on AFR will require more research
Total Deductions - Fiduciary Funds	72,959.80	72,959.80	0.00	0.00	72,959.80	
Change in Net Assets - Fiduciary funds	12,010.49	12,010.49	0.00	0.00	12,010.49	
Beginning Net Assets July 1 - Fiduciary Funds	1,459,202.51	1,459,202.51	0.00	0.00	1,459,202.51	
Ending Net Assets - June 30 - Fiduciary Funds	1,471,213.00	1,471,213.00	0.00	0.00	1,471,213.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	91,937.00	-91,937.00	91,937.00	0.00	Refer Pg 36-37 Note R Financial Audit Report
Fund 51 - On-Behalf Expenditures	0.00	91,937.00	-91,937.00	91,937.00	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,036,501.50	1,036,232.90	268.60	1,036,233.00	-0.10	Refer Pg 28-29 Note D Financial Audit Report
Depreciation Expense - Fund 81	19,251.28	19,251.28	0.00	19,432.00	-180.72	Refer Pg 28-29 Note D Financial Audit Report
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	4,015,700.00	-4,015,700.00	4,016,625.99	-925.99	The amount of 4,016,625.99 comes from KDE website for On Behalf pmt
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer PG 37 Financial Audit Report on reporting a Total of 4,015,700 for on behalf payments
On-Behalf Payments (Audit - KDE Web)	0.00	-4,015,700.00	4,015,700.00	-4,016,625.99	925.99	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Program error
Deductions	1,036,501.50	1,036,232.90	268.60	0.00	1,036,232.90	
Change Total assets	-1,036,501.50	-1,036,232.90	-268.60	0.00	-1,036,232.90	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,036,501.50	-1,036,232.90	-268.60	0.00	-1,036,232.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program error
Deductions	19,251.28	19,251.28	0.00	0.00	19,251.28	
Change Total assets	-19,251.28	-19,251.28	0.00	0.00	-19,251.28	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-19,251.28	-19,251.28	0.00	0.00	-19,251.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	Program error
Deductions	180.48	180.48	0.00	0.00	180.48	
Change Total assets	-180.48	-180.48	0.00	0.00	-180.48	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-180.48	-180.48	0.00	0.00	-180.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	Program error
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	1,055,933.26	1,055,664.66	268.60	0.00	1,055,664.66	
Change in Total Fixed Assets	-1,055,933.26	-1,055,664.66	-268.60	0.00	-1,055,664.66	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,055,933.26	-1,055,664.66	-268.60	0.00	-1,055,664.66	